



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION 5  
77 WEST JACKSON BOULEVARD  
CHICAGO, IL 60604-3590

6.2  
4/3/03

REPLY TO THE ATTENTION OF:

APR 09 2003

US EPA RECORDS CENTER REGION 5



563914

MEMORANDUM

Subject: Superfund Site No. B5A9  
Old Delaware Landfill, OH  
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist  
Cost Recovery Team *Darius L. Taylor*  
Program Accounting & Analysis Section

Through: Anthony Audia, Chief  
Program Accounting & Analysis Section

To: Peter Felitti, Attorney  
Multi-Media Branch II, Section IV

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for Old Delaware Landfill, OH site.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites. This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old



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methodology). The resulting indirect cost rates for FY90 through FY 2001 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), 39.21% (FY99), 38.26% (FY 2000), and 42.38% (FY 2001), respectively. Indirect cost rates for FY 2002 and FY 2003 will be 42.38% and are based on FY 2001 costs. These rates are provisional and will be updated upon subsequent indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through February 28, 2003. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

# OBJECT CLASS LIST

OBJECT CLASS	DEFINITION
21.11	Per Diem & Subsistence while on Travel.
21.13	Common Carrier.
21.14	Privately Owned Vehicle.
21.15	Commercial Rental Vehicle.
21.17	Incidental Costs.
22.09	Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things.
	Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
25.35	Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
25.70	Interagency Agreements - Contracts and agreements with other Government Agencies.
25.76	Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
31.06	Protective Equipment and Clothing - Personal.
31.80	Other Equipment valued at more than \$500.
31.90	Other Equipment valued at less than \$500.
41.83	Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
41.85	Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.

## Itemized Cost Summary

OLD DELAWARE LF, OH, OH SITE ID = B5 A9

Costs Through 02/28/2003

REGIONAL PAYROLL COSTS .....	\$1,886.19
EPA INDIRECT COSTS .....	\$3,047.56
REGIONAL TRAVEL COSTS .....	\$5,305.26
MISCELLANEOUS COSTS (MIS) .....	\$339.00
Total Site Costs:	<u>\$10,578.01</u>

## Regional Payroll Costs

OLD DELAWARE LF, OH, OH SITE ID = B5 A9

Costs Through 02/28/2003

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
BALL, STEPHANIE M	1999	10	5.00	101.98
		11	3.00	61.18
		12	9.00	183.56
		13	6.00	122.37
		14	7.50	152.97
		15	5.00	101.98
		16	8.50	173.34
		19	2.50	50.98
		21	1.00	20.56
		26	0.50	10.28
	2000	07	0.50	12.33
		10	0.25	6.51
		12	0.25	6.51
		20	0.25	6.51
		23	1.00	26.85
			<u>50.25</u>	<u>\$1,037.91</u>
BARNES, SHEILA FINANCIAL ASSISTANT	1999	14	0.50	9.57
			<u>0.50</u>	<u>\$9.57</u>
ED, SHEILA M. FINANCIAL ASSISTANT	1999	09	2.75	55.52
			<u>2.75</u>	<u>\$55.52</u>
CORTES, JOSE R.	2001	20	3.00	28.77
			<u>3.00</u>	<u>\$28.77</u>
MAHONEY, DENISE ENVIRONMENTAL SPECIALIST	1999	21	3.00	92.47
	2000	05	1.00	31.70
	2001	16	0.50	17.31
			<u>4.50</u>	<u>\$141.48</u>
MARKS, THOMAS C. SUPV ENVIRONMENTAL PROTECTION SPEC	2000	05	0.50	21.93
			<u>0.50</u>	<u>\$21.93</u>
PASTOR, SUSAN J.	1999	24	1.50	60.80

## Regional Payroll Costs

OLD DELAWARE LF, OH, OH SITE ID = B5 A9

Costs Through 02/28/2003

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
PUBLIC AFFAIRS SPECIALIST	1999	26	1.50	60.80
			3.00	\$121.60
PETERSON, JON W. ENVIRONMENTAL SCIENTIST	1999	12	0.25	10.76
			0.25	\$10.76
ROSALES, LEO	1999	11	2.00	50.96
PUBLIC AFFAIRS SPECIALIST		12	9.00	229.34
		14	4.00	101.92
		15	3.00	76.43
			18.00	\$458.65
Total Regional Payroll Costs			82.75	\$1,886.19

Headquarters Payroll Costs  
OLD DELAWARE LF, OH, OH SITE ID = B5 A9  
Costs Through 02/28/2003

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
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EPA Indirect Costs  
OLD DELAWARE LF, OH, OH SITE ID = B5 A9  
Costs Through 02/28/2003

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate( %)</u>	<u>Indirect Costs</u>
1999	2,205.03	39.21%	864.59
2000	1,795.48	38.26%	686.96
2001	3,190.11	42.38%	1,351.99
2002	339.83	42.38%	144.02
	<u>7,530.45</u>		

Total EPA Indirect Costs

\$3,047.56



## EPA Indirect Costs

OLD DELAWARE LF, OH, OH SITE ID = B5 A9

Costs Through 02/28/2003

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
BALL, STEPHANIE M	1999	10	101.98	39.21%	39.99
		11	61.18	39.21%	23.99
		12	183.56	39.21%	71.97
		13	122.37	39.21%	47.98
		14	152.97	39.21%	59.98
		15	101.98	39.21%	39.99
		16	173.34	39.21%	67.97
		19	50.98	39.21%	19.99
		21	20.56	39.21%	8.06
		26	10.28	39.21%	4.03
			<u>979.20</u>		<u>\$383.95</u>
BARNES, SHEILA	1999	14	9.57	39.21%	3.75
			<u>9.57</u>		<u>\$3.75</u>
BYRD, SHEILA M.	1999	09	55.52	39.21%	21.77
			<u>55.52</u>		<u>\$21.77</u>
MAHONEY, DENISE	1999	21	92.47	39.21%	36.26
			<u>92.47</u>		<u>\$36.26</u>
PASTOR, SUSAN J.	1999	24	60.80	39.21%	23.84
		26	60.80	39.21%	23.84
			<u>121.60</u>		<u>\$47.68</u>
PETERSON, JON W.	1999	12	10.76	39.21%	4.22
			<u>10.76</u>		<u>\$4.22</u>
ROSALES, LEO	1999	11	50.96	39.21%	19.98
		12	229.34	39.21%	89.92

## EPA Indirect Costs

OLD DELAWARE LF, OH, OH SITE ID = B5 A9

Costs Through 02/28/2003

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
ROSALES, LEO	1999	14	101.92	39.21%	39.96
		15	76.43	39.21%	29.97
			458.65		\$179.83
Total Fiscal Year 1999 Payroll Direct Costs:			1,727.77		\$677.46

TRAVEL DIRECT COSTS

Traveler/Vendor Name	Travel Number	Treasury Schedule Date	Travel Costs	Ind. Rate (%)	Indirect Costs
AVERILL, SALLY A.	4495748	03/19/1999	149.00	39.21%	58.42
			149.00		\$58.42
BALL, STEPHANIE M	4495747	03/18/1999	153.46	39.21%	60.17
			153.46		\$60.17
SALES, LEO	TA99P168	03/23/1999	174.80	39.21%	68.54
			174.80		\$68.54
Total Fiscal Year 1999 Travel Direct Costs:			477.26		\$187.13
Total Fiscal Year 1999:			2,205.03		\$864.59

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
BALL, STEPHANIE M	2000	07	12.33	38.26%	4.72
		10	6.51	38.26%	2.49
		12	6.51	38.26%	2.49

## EPA Indirect Costs

OLD DELAWARE LF, OH, OH SITE ID = B5 A9

Costs Through 02/28/2003

PAYROLL DIRECT COSTS

Employee Name	Fiscal Year	Pay Period	Payroll Costs	Ind. Rate (%)	Indirect Costs
BALL, STEPHANIE M	2000	20	6.51	38.26%	2.49
		23	26.85	38.26%	10.27
			58.71		\$22.46
MAHONEY, DENISE	2000	05	31.70	38.26%	12.13
			31.70		\$12.13
MARKS, THOMAS C.	2000	05	21.93	38.26%	8.39
			21.93		\$8.39
Total Fiscal Year 2000 Payroll Direct Costs:			112.34		\$42.98

TRAVEL DIRECT COSTS

Traveler/Vendor Name	Travel Number	Treasury Schedule Date	Travel Costs	Ind. Rate (%)	Indirect Costs
SALES, LEO	00P112	07/12/2000	327.52	38.26%	125.31
	TA00P116	07/19/2000	176.01	38.26%	67.34
	TA00P115	07/20/2000	371.95	38.26%	142.31
	00P130	08/09/2000	355.64	38.26%	136.07
	00P134	08/24/2000	452.02	38.26%	172.95
			1,683.14		\$643.98
Total Fiscal Year 2000 Travel Direct Costs:			1,683.14		\$643.98
Total Fiscal Year 2000:			1,795.48		\$686.96

## EPA Indirect Costs

OLD DELAWARE LF, OH, OH SITE ID = B5 A9

Costs Through 02/28/2003

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
CORTES, JOSE R.	2001	20	28.77	42.38%	12.19
			28.77		\$12.19
MAHONEY, DENISE	2001	16	17.31	42.38%	7.34
			17.31		\$7.34
Total Fiscal Year 2001 Payroll Direct Costs:			46.08		\$19.53

TRAVEL DIRECT COSTS

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
GONZALEZ, RAFAEL P.	000505334	03/06/2001	375.61	42.38%	159.18
	01P143	08/20/2001	601.50	42.38%	254.92
	000508681	09/12/2001	483.65	42.38%	204.97
			1,460.76		\$619.07
ROSALES, LEO	TA01P040	01/18/2001	485.16	42.38%	205.62
	TA01P044	02/07/2001	308.88	42.38%	130.91
	TA01P056	03/06/2001	550.23	42.38%	233.19
			1,344.27		\$569.72
Total Fiscal Year 2001 Travel Direct Costs:			2,805.03		\$1,188.79

## EPA Indirect Costs

OLD DELAWARE LF, OH, OH SITE ID = B5 A9

Costs Through 02/28/2003

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
052034YAWW	1014-002-1	05/29/2001	339.00	0.00	42.38%	143.67
			339.00	0.00		\$143.67
Total Fiscal Year 2001 Other Direct Costs:			339.00	0.00		\$143.67
Total Fiscal Year 2001:			3,190.11			\$1,351.99

TRAVEL DIRECT COSTS

Traveler/Vendor Name	Travel Number	Treasury Schedule Date	Travel Costs	Ind. Rate (%)	Indirect Costs
GONZALEZ, RAFAEL P.	000510176	12/10/2001	339.83	42.38%	144.02
			339.83		\$144.02
Total Fiscal Year 2002 Travel Direct Costs:			339.83		\$144.02
Total Fiscal Year 2002:			339.83		\$144.02
Total EPA Indirect Costs					\$3,047.56

Regional Travel Costs  
 OLD DELAWARE LF, OH, OH SITE ID = B5 A9  
 Costs Through 02/28/2003

Traveler/Vendor Name	Travel Number	Treasury Schedule	Treasury Schedule Date	Travel Costs
AVERILL, SALLY A.	4495748	ACHA99076	03/19/1999	149.00
AVERILL, SALLY ANN				
SUPV ENVIRONMENTAL SCIENTIST				
				<u>\$149.00</u>
BALL, STEPHANIE M	4495747	ACHA99075	03/18/1999	153.46
				<u>\$153.46</u>
GONZALEZ, RAFAEL P.	000505334	ACHA01061	03/06/2001	375.61
	01P143	ACHA01228	08/20/2001	601.50
	000508681	ACHA01253	09/12/2001	483.65
	000510176	ACHA01340	12/10/2001	339.83
				<u>\$1,800.59</u>
ROSALES, LEO	TA99P168	ACHA99078	03/23/1999	174.80 <sup>(1)</sup>
PUBLIC AFFAIRS SPECIALIST	00P112	ACHA00192	07/12/2000	327.52
	TA00P116	ACHA00199	07/19/2000	176.01
	TA00P115	ACHA00200	07/20/2000	371.95
	00P130	ACHA00220	08/09/2000	355.64
	00P134	ACHA00235	08/24/2000	452.02
	TA01P040	ACHA01016	01/18/2001	485.16
	TA01P044	ACHA01036	02/07/2001	308.88
	TA01P056	ACHA01061	03/06/2001	550.23
				<u>\$3,202.21</u>
Total Regional Travel Costs				<u><u>\$5,305.26</u></u>

<sup>(1)</sup> DOCUMENT IS UNAVAILABLE AT PRESENT.

Headquarters Travel Costs  
OLD DELAWARE LF, OH, OH SITE ID = B5 A9  
Costs Through 02/28/2003

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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Miscellaneous (MIS) Costs  
OLD DELAWARE LF, OH, OH SITE ID = B5 A9  
Costs Through 02/28/2003

**Miscellaneous (MIS) Costs**

Total Costs: \$339.00

<u>Procurement</u> <u>Number</u>	<u>Voucher</u> <u>Number</u>	<u>Voucher</u> <u>Date</u>	<u>Voucher</u> <u>Amount</u>	<u>Treasury Schedule</u> <u>Number and Date</u>	<u>Site</u> <u>Amount</u>	<u>Description</u>
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**SCI-COMM INC.**

052034YAWW	1014-002-1	05/22/2001	339.00	000A01144	05/29/2001	339.00
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Vendor Total:

\$339.00

Total Miscellaneous Costs:

\$339.00